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Counsel for Nelson Westerberg, Inc., DBA Atlas Van Lines, Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X	
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC.,	:
	:
Debtor.	:
	:
	:
----- X	

Chapter 11
Case No. 08-13555 (JMP)

**OBJECTION OF NELSON WESTERBERG, INC., DBA ATLAS VAN LINES, INC.,
TO DEBTOR'S NOTICE OF ASSUMPTION AND ASSIGNMENT OF, AND
AMOUNTS NECESSARY TO CURE DEFAULTS UNDER, CONTRACT TO
BE ASSUMED AND ASSIGNED TO BARCLAYS CAPITAL, INC.**

Nelson Westerberg, Inc., *DBA Atlas Van Lines, Inc.*, ("Atlas") by its attorneys Seyfarth Shaw LLP, and pursuant to 11 U.S.C. § 365(b), hereby objects ("Objection") to the Notice of Assumption and Assignment of, and Amounts Necessary to Cure Defaults Under, Contract to Barclays Capital, Inc. ("Barclays"). In support of this Objection, Atlas respectfully states and alleges the following:

1. On September 15, 2008, and various dates thereafter, Lehman Brothers Holdings, Inc., and certain affiliates (“Debtors”) filed voluntary petitions for relief under chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (“Bankruptcy Code”).

2. The Debtors continue to operate their business and manage their affairs pursuant to 11 U.S.C. §§ 1107(a) and 1108.

3. The Debtors filed the *Motion to (A) Schedule a Sale Hearing; (B) Establish Sale Procedures; (C) Establish a Break-up Fee; and (D) Approve the Sale of the Purchased Assets and the Assumption and Assignment of the Contacts Relating to the Purchased Assets* (“Sale Motion”) on September 17, 2008.

4. On September 20, 2008, this Court approved the Sale Motion through entry of the *Order Under 11 U.S.C. §§ 105(a), 363, and 365 and Federal Rules of Bankruptcy Procedure 2002, 6004, and 6006 Authorizing and Approving (A) The Sale of Purchased Assets Free and Clear of Liens and Other Interests and (B) Assumption and Assignment of Executory Contracts and Unexpired Leases* (“Sale Order”) to Barclays.

5. The Sale Order provides that counterparties to designated executory contracts would have until October 3, 2008, to file an objection to the proposed cure amounts (“Objection Deadline”). On October 2, 2008, the Debtors issued a *Notice of Revised Exhibit A to Notice of Revisions to Schedules of Certain Contracts and Leases Assumed and Assigned to Purchaser* which extended the Objection Deadline until October 13, 2008, for certain parties including Atlas. Therefore, this Objection is timely filed.

6. On September 18, 2008, the Debtors filed a list of contracts to be assumed and assigned to Barclays along with proposed cure amounts (“Assumption List”). The Assumption

List was revised on October 1, 2008, and currently indicates that the amount owed to Atlas to cure the Debtors' defaults under the contract is \$18,749.00 ("Proposed Cure Amount").¹

7. Atlas asserts that it is owed no less than \$253,324.56 ("Actual Cure Amount") for services provided to the Debtors pursuant to the "For-Hire Transportation Agreement" dated November 3, 1993, most recently amended on May 28, 2008, ("Atlas Contract") (A summary of the invoices has been attached as Exhibit "A").²

8. Bankruptcy Code section 365(b) requires that a debtor must cure any default, or provide adequate assurance of prompt cure, in order to assume an executory contract. As such, Atlas objects to the Proposed Cure Amount based upon the information provided above.

9. Finally, Atlas reserves the right to: (i) raise further objections as necessary; (ii) amend, modify, or supplement this Objection, including, without limitation, with additional amounts due under the Atlas Contract or applicable law.

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¹ A review of the Assumption List indicates that it only contains the *DBA* name Atlas Van Lines, Inc., which is the requested payee on all invoices, and not Nelson Westerberg, Inc.

² Copies of the invoices have not been attached to the Objection as they contain personally identifiable information of Lehman employees. However, copies of the invoices will be served upon counsel for the Debtors and Barclays contemporaneously with this Objection.

WHEREFORE, Atlas respectfully requests that the Court: (i) require payment of the Actual Cure Amount, currently \$253,324.56, in order for the Debtors to assume and assign the Atlas Contract; and (ii) grant such other and further relief as this Court deems just and proper.

Dated: New York, New York,
October 13, 2008

Respectfully Submitted:

SEYFARTH SHAW LLP

By: /s/ Robert W. Dremluk
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*Counsel for Nelson Westerberg, Inc.,
DBA Atlas Van Lines, Inc.*

Exhibit "A"

Atlas Van Lines, Inc. - Lehman Brothers			
Accounts Receivable			
9/23/2008			
<u>SHIPPER NAME</u>	<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>
NUTTER T	2768102-IN	7/2/2008	\$2,006.51
PATHMAN J	2758102-IN	7/9/2008	\$5,495.00
HUANG C	HM14432001	7/14/2008	\$4,308.90
TURNER J	HM26718001	7/14/2008	\$10,666.79
TURKISH S	HM24860001	7/16/2008	\$9,779.38
VON DER HEIDE J	HL72999003	7/24/2008	\$126.30
SAPONARI C	HM22681001	7/24/2008	\$9,735.44
O'MALLEY T	HM16541002	7/24/2008	\$11,538.46
PARKER S	HM24626001	7/24/2008	\$23,956.61
TURKISH S	HM24860002	7/28/2008	\$2,544.70
GORDER C	HM32866001	7/30/2008	\$1,314.20
CAMPION G	HM29263001	7/30/2008	\$5,515.30
STROMBERG P	HM29657001	7/30/2008	\$8,671.35
PATHMAN J	HM14131002	8/1/2008	\$7,897.65
LIU L	HM06713001	8/1/2008	\$19,012.31
SOKOL D	HM30282001	8/6/2008	\$3,521.55
BRODA C	HM33040001	8/6/2008	\$16,003.03
HUTCHINSON J	HM09586001	8/7/2008	\$4,233.02
SOKOL D	2961102-IN	8/8/2008	\$2,164.00
NOLAND T	2540500-IN	8/8/2008	\$2,398.00
HUANG C	2708600-IN	8/8/2008	\$2,472.00
SILVER M	2769500-IN	8/8/2008	\$2,565.00
TURKISH S	2855402-IN	8/8/2008	\$4,868.00
BRODA C	2977100-IN	8/8/2008	\$1,828.00
HUANG W	HM40332001	8/12/2008	\$6,516.96
TAYLOR A	HM01275001	8/12/2008	\$8,150.04
FOWLER, S	3038801-IN	8/13/2008	\$2,637.66
WALKER P	3117408-IN	8/15/2008	\$2,454.00
DAILEY F	HM39195001	8/11/2008	\$8,487.13
HUANG C	HM14432002	8/11/2008	\$1,099.88
KOGAN L	HM26154001	8/15/2008	\$6,379.70
THOLEN P	HM41164001	8/19/2008	\$1,722.83
WALKER P	HM33621001	8/22/2008	\$5,008.50
LIU L	HM06713002	8/29/2008	\$4,679.00
STROMBERG P	HM29657002	9/3/2008	\$4,112.43
SAPONARI C	HM22681002	9/3/2008	\$2,891.83
PARKER S	HM24626002	9/3/2008	\$125.00
MOORE C	HM08456002	9/5/2008	\$6,393.99
CAHILL R	HM49031001	9/5/2008	\$1,996.50
DAILEY F	HM39195002	9/5/2008	\$125.00
WALKER P	HM33621002	9/8/2008	\$235.00
TEAL L	HL98329002	9/9/2008	\$7,863.44
JUDKINS W	HM50691001	9/11/2008	\$4,394.45

LIU L	2588000-IN	9/15/2008	\$4,764.50
TAYLOR A	HMO1275002	9/16/2008	\$2,971.24
HELMING A	HM39917001	9/18/2008	\$6,707.29
TEAL L	HL98329003	9/19/2008	\$125.00
THOLEN P	HM41164002	9/19/2008	\$861.69
	TOTAL		\$253,324.56

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CERTIFICATE OF SERVICE

I, James B. Sowka, hereby certify that, on October 13, 2008, I caused a copy of the foregoing **Objection of Nelson Westerberg, Inc., DBA Atlas Van Lines, Inc., to Debtors' Notice of Assumption and Assignment of, and Amounts Necessary to Cure Defaults Under, Contract to be Assumed and Assigned to Barclays Capital, Inc.,** to be served (1) electronically on those entities who receive notice through the ECF system and who are listed on the attached Service List, (2) and upon those other parties identified on the attached Service List by having the same deposited into the United States Mail chute located at 131 South Dearborn

Street, Chicago, Illinois 60603, in properly-addressed envelopes affixed with sufficient first-class postage prepaid.

/s/ James B. Sowka

SERVICE LIST

CM/ECF Electronic Mail Distribution

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